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GOVERNOR'S CRIME CONTROL COMMISSION
Helena, Montana

AUDIT REPORT
June 30, 1969

ANDERSON AND ZURMUEHLEN
CERTIFIED PUBLIC ACCOUNTANTS
HELENA, MONTANA 59601

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GEORGE D. ANDERSON
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Anderson and ZurMuehlen

MONTANA CLUB BUILDING
TELEPHONE 442-3540
AREA CODE 408
P. O. BOX 638

CERTIFIED PUBLIC ACCOUNTANTS

HELENA, MONTANA 59601

August 27, 1969

JOSEPH G. LOENDORF

Mr. Brinton Markle, Director
Governor's Crime Control Commission
Capital Building
Helena, Montana 59601

Dear Sir:

In accordance with our agreement, we have conducted an audit of the Governor's Crime Control Commission for the period November 1, 1968 to June 30, 1969. We have also assisted you in re-aligning your accounting system in order to comply with Federal regulations as well as meeting the accounting and reporting requirements of the State of Montana.

Our engagement was conducted under the regulations and guide lines as set out by the following federal documents;

1. Omnibus Crime Control and Safe Street Act of 1968
2. Bureau of the Budget Circular A-87
3. Financial Guide for Administration of Planning and Action Grants
4. Guide for State Planning Agency Grants

In accordance with federal regulation, the State Planning Agency must establish and maintain an accounting system which will provide the information needed to adequately identify the receipt of funds under each grant awarded and expenditure of funds for each grant, for each action program covered by a State's grants and for each subgrant awarded by the state. The accounting system must be integrated with an adequate system of internal control to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies. The State Planning Agency has primary responsible and accountability for assuring proper administration of planning and action funds awarded. This includes responsibility for the proper conduct and monitoring of the financial affairs of any subgrantee.

In order to assist you in complying with the above described accounting system and records which must be maintained, we have presented flowcharts which show the basic movement of accounting records through your agency and accounting operations to be performed. We have also spent considerable time with members of your staff in reviewing federal regulations and accounting procedures.

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Mr. Brinton Markle, (Con't)

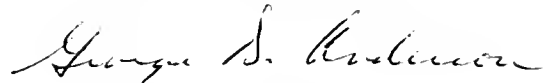
With regard to in-kind matching funds, the Financial Guide for Administration of Planning and Action Grants sets out those services and facilities which will be allowed as in-kind matching contributions and the manner in which they are to be computed. These guide lines must be strictly adhered to in computing the State's share of matching funds. It was noted during our audit that your agency has compiled excellent documentation of the facilities and services which are being provided by the state as its share of in-kind matching funds.

At the time of our audit, only one subgrant had been made. This was the subgrant to Region I for its share of fiscal 1969 planning funds. As no formal reporting format had been set out for subgrantees, the books and records of Region I were reviewed with one of your staff members, and were found to be in order. Monthly accounting reports of subgrantees has been set out in our flowcharts, and recommended procedures for reporting by subgrantees have been discussed with your staff members.

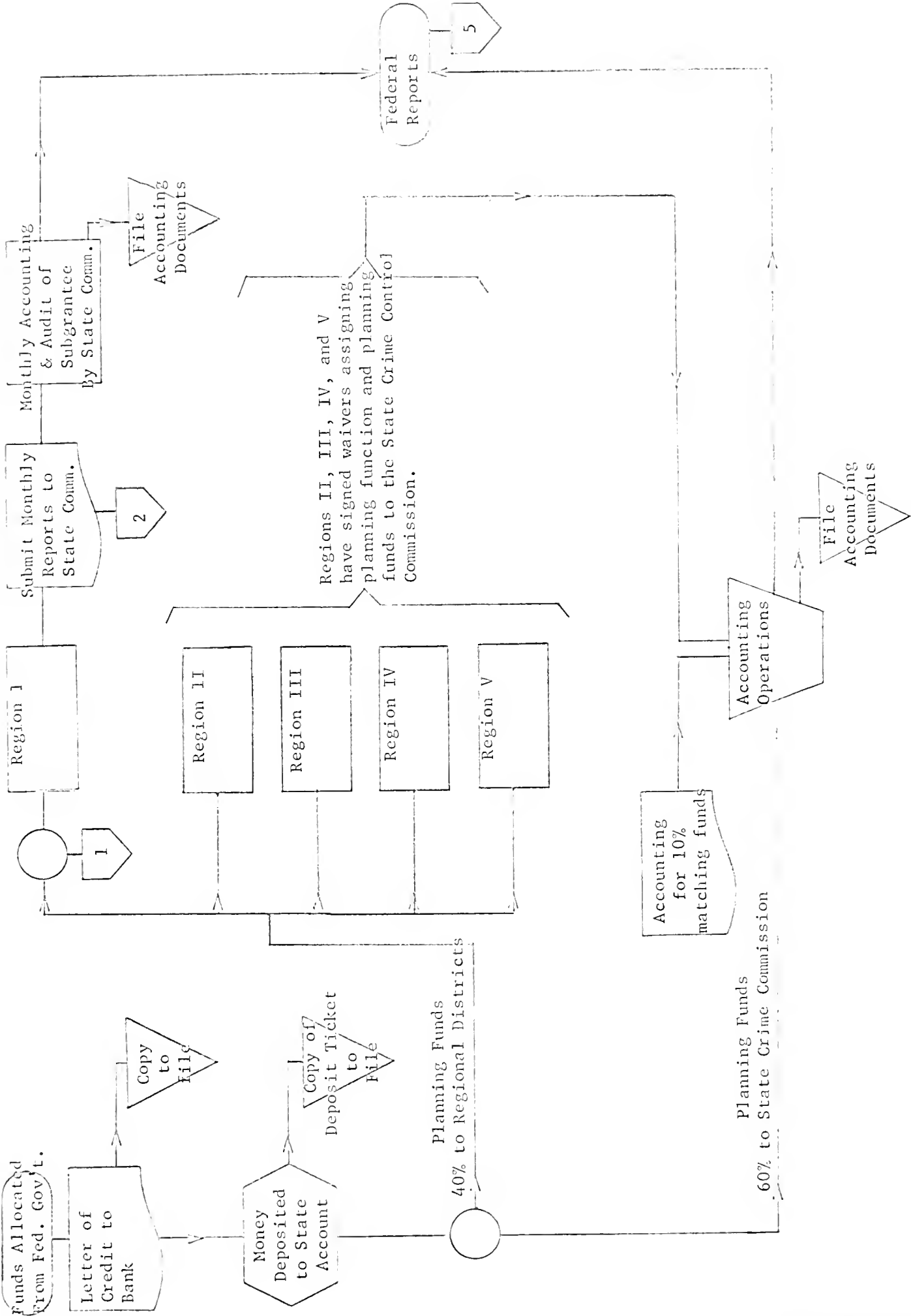
During the course of our audit we reviewed your system of internal control and reconciled fund balances with the State Controller and University of Montana. On a sample basis, we tested and reviewed disbursements to supporting data.

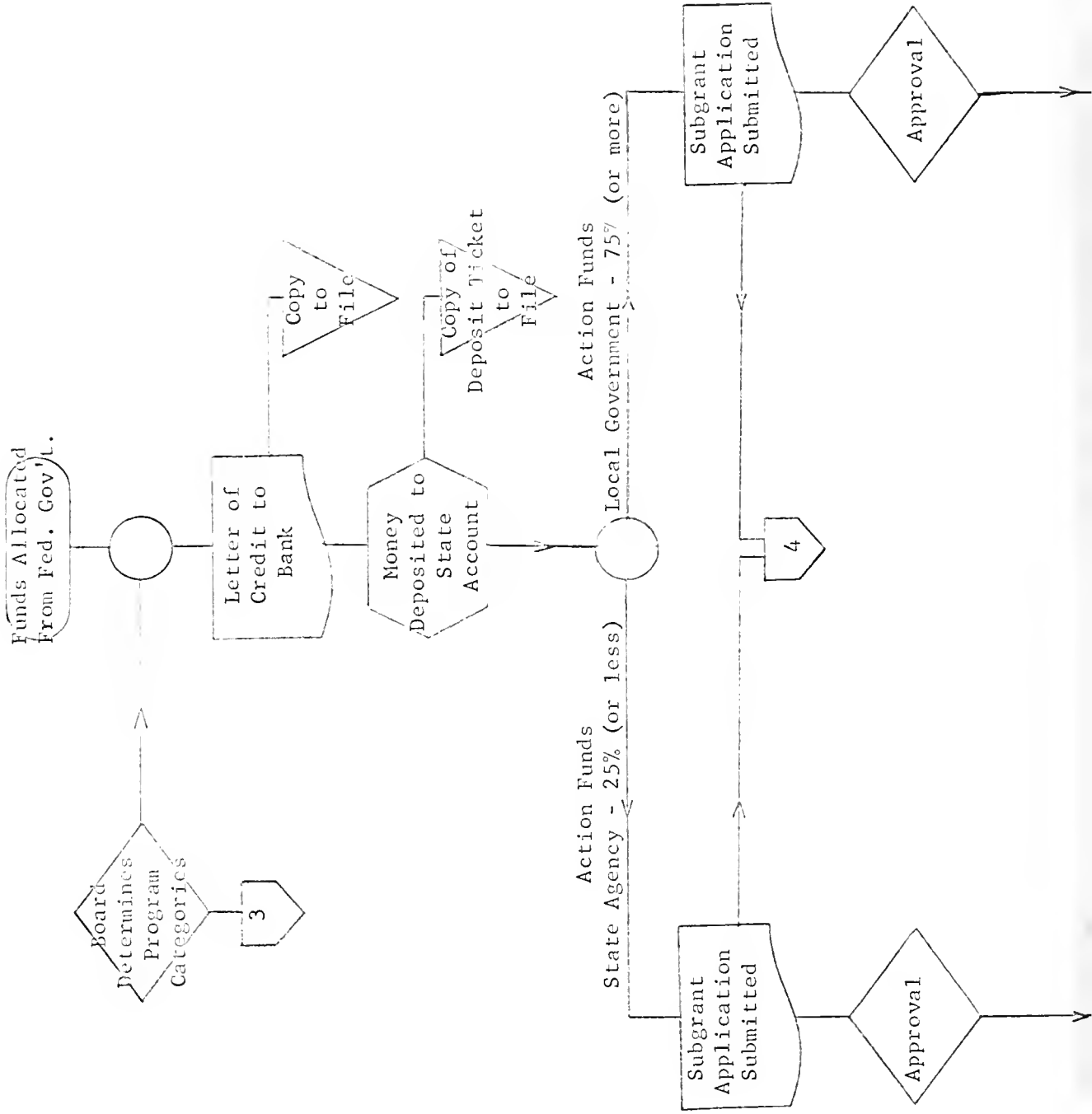
Sincerely yours,

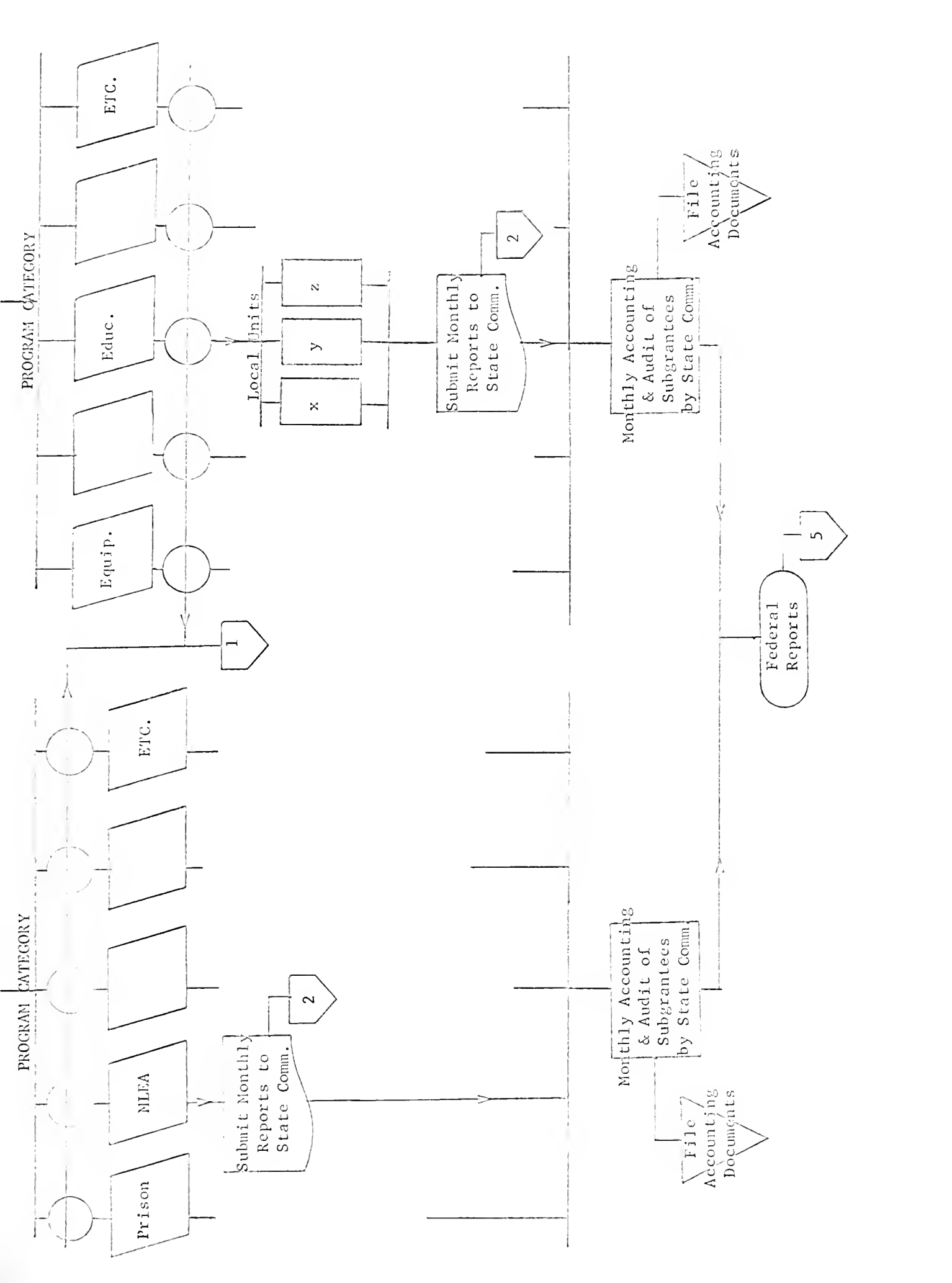
ANDERSON & ZURMUEHLEN

A handwritten signature in cursive script, reading "George D. Anderson".

George D. Anderson







1. Funds transferred to Subgrantee as follows:

- a) State Agency - Journal Voucher or State Warrant.
- b) Local Government - Warrant issued to county or city treasurer for deposit into a special fund from which subgrantee's expenditures will be made in accordance with accounting system used by said governmental unit.
- c) State accounting procedures will be followed in issuing warrants and transferring funds between state agencies.

2. Accounting records and documents to be submitted by subgrantee.

Monthly Accounting Report

Substantiation of Matching Funds

Others as Required

3. Program for control of Action Fund Salary Limitation of 33 1/3%.

4. Procedures for application for subgrants have been established by the State Crime Control Commission.

5. Federal Reports.

LEAA 152 Federal Fund Drawdown and Availability Report

LEAA 153 Planning Grant Fiscal Report

LEAA 154 Schedule of Subgrants for Local Planning Projects

LEAA 155 Action Grant Fiscal Report

LEAA 156 Schedule of Subgrant for Action Projects

GEORGE D. ANDERSON
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CERTIFIED PUBLIC ACCOUNTANTS

HELENA, MONTANA 59601

August 27, 1969

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Governor's Crime Control Commission
Helena,
Montana 59601

We have examined the balance sheet of the Governor's Crime Control Commission as of June 30, 1969, and the related statements of expenditures and unappropriated funds for the period November 1, 1968 to June 30, 1969. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of expenditures and unappropriated funds present fairly the financial position of the Governor's Crime Control Commission at June 30, 1969, and the results of its operations for the period November 1, 1968 to June 30, 1969, in conformity with generally accepted accounting principles applied on a consistent basis during the period.

Respectfully submitted,

ANDERSON & ZURMUEHLEN



George D. Anderson

STATE OF MONTANA
GOVERNOR'S CRIME CONTROL COMMISSION
Helena, Montana

BALANCE SHEET
June 30, 1969

ASSETS

Cash on Deposit:

State of Montana - Fund #404-900	\$19,003.01
University of Montana - Fund #888-1	<u>3,719.49</u>
	\$22,722.50

Balance of Grant Available: (Note 1)

Planning Grant #69P026	42,692.00
Action Grant #69A026	<u>100,000.00</u>
	<u>\$165,414.50</u>

LIABILITIES AND UNAPPROPRIATED FUNDS

Accounts Payable	\$ 17,241.89
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Unappropriated Funds:

Planning Grant #69P026	48,172.61
Action Grant #69A026	<u>100,000.00</u>
	<u>\$165,414.50</u>

STATE OF MONTANA
GOVERNOR'S CRIME CONTROL COMMISSION
Helena, Montana
STATEMENT OF EXPENDITURES - PLANNING FUND #69P026
November 1, 1968 to June 30, 1969

Personnel:		
Salaries	\$32,668.30	
Employee Benefits	<u>2,674.95</u>	\$35,343.25
Consultant Services		33,816.49
Travel		9,024.78
Other SPA Costs:		
Supplies, Materials & Printing	\$ 3,200.77	
Communications	2,005.81	
Rental	807.25	
Special Fees	70.00	
Repairs and Maintenance	38.95	
Equipment (Note 2)	<u>2,835.09</u>	8,957.87
Subgrants		<u>11,600.00</u>
Total Expenditures		<u>\$98,942.39</u>

STATEMENT OF UNAPPROPRIATED FUNDS
June 30, 1969

	<u>Planning</u> <u>Grant</u> <u>#69P026</u>	<u>Action</u> <u>Grant</u> <u>#69A026</u>
Total Grant	\$147,115.00	\$100,000.00
Funds Expended	<u>98,942.39</u>	<u>-0-</u>
Unappropriated Balance June 30, 1969*	<u>\$ 48,172.61</u>	<u>\$100,000.00</u>

* The State Crime Control Commission has received approval to carry forward the unappropriated balance of Planning Fund #69P026 and expend it in the subsequent fiscal year.

The unused fiscal 1969 Action Grant #69A026 may be carried forward for use or expenditure in the two succeeding fiscal years.

STATE OF MONTANA
GOVERNOR'S CRIME CONTROL COMMISSION
Helena, Montana
NOTES TO FINANCIAL STATEMENTS
June 30, 1969

Note 1. Balance of Grant Available:	Planning Grant <u>#69P026</u>	Action Grant <u>#69A026</u>
Total Grant	\$147,115.00	\$100,000.00
Less Cash Drawdown	<u>104,423.00</u>	<u>-0-</u>
Balance Available	\$ <u>42,692.00</u>	\$ <u>100,000.00</u>

Note 2. Equipment Purchased and on Hand:

Motorola Radio Model #251HHT	\$ 250.60
IBM Selective Typewriter	450.00
IBM Selective Typewriter	450.00
Olivetti Calculator	337.50
Norelco 84 Dictator	361.71
Norelco 84 Dictator	361.71
IBM Executive Typewriter	<u>623.57</u>
	\$ <u>2,835.09</u>

Note 3. In-kind Matching Funds Provided by the State of Montana:

Planning Fund #69P026 - 10% Matching Requirement	\$ 16,346.11
Provided to June 30, 1969	<u>7,511.84</u>
Balance Required	\$ <u>8,834.27</u>

